IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH DECEMBER 2007 / 15TH AGRAHAYANA 1929

WP(C).No. 2258 of 2005(R)

PETITIONER:

K.J.GEORGE, S/O.JACOB,
KUNNATHUPOTHYIL HOUSE, KALTHOTTY P.O.,
VELLILAMKUNNU, IDUKKI DISTRICT.

BY ADV. SRI.GEORGEKUTTY MATHEW

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY
THE SECRETARY, FINANCE.

2. THE TAHSILDAR (R.R),
OFFICE OF THE SPL. TAHASILDAR (R.R),
NEDUMKANDOM, IDUKKI DISTRICT.

3. AGRICULTURAL INCOME TAX OFFICER,
IDUKKI DISTRICT.

BY GOVERNMENT PLEADER SRI. K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE SALE DEED NO. 2034 OF 1986 DATED 4.6.1986

EXT.P2 TRUE COPY OF NOTICE UNDER SECTION 7 OF THE RR ACT NO. A5-1165/92 DATED 4.11.2003 SERVED ON 24.2.2004

EXT.P3 TRUE COPY OF NOTICE UNDER SECTION 34 OF THE RR ACT NO. A5-1165/92 DATED NIL SERVED ON 24.2.2004

EXT.P4 OBJECTION DATED 15.3.2004 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

W.P.C. NO. 2258 OF 2005

Dated this the 6th day of December, 2007

JUDGMENT

Petitioner is challenging recovery proceedings for recovery of arrears of agricultural income tax due in respect of agrl. lands purchased by the petitioner. Even if the assessee transfers agricultural lands after incurring liability, recovery can be made from the property so transferred. In this case, revenue recovery notice is also against the land owner whose property was purchased by the petitioner. In the circumstances, recovery can be effected against the property purchased by the petitioner, as it is subject to charge under the statute. O.P. is therefore devoid of any merit and is dismissed. However, if the demand of tax is for any period after sale of property, then the land purchased by the petitioner will not be subject to any charge. The Tahsildar will call for records from the assessing officer and verify the year of liability and the date of purchase by the petitioner, and grant exemption and release the petitioner's property if the sale deed relates to the period prior to the period to which tax relates.

(C.N. RAMACHANDRAN NAIR)
Judge